

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

UNITED STATES OF AMERICA	)	
Plaintiff,	)	
	)	
v.	)	CASE NO. 3:00CV558
	)	(Financial Litigation Unit)
JOHNNIE E. DUNCAN,	)	
Defendant,	)	
	)	
and	)	
	)	
ROWAN-CABARRUS COMMUNITY COLLEGE,	)	
Garnishee.	)	
_____	)	

**ORDER OF CONTINUING GARNISHMENT**

A Writ of Garnishment, directed to Rowan-Cabarrus Community College ("garnishee"), has been duly issued and served upon the garnishee. Pursuant to the Writ of Garnishment, the garnishee has filed an Answer to the writ stating that at the time of the service of the writ, they had in their custody, control or possession property or funds owned by the debtor Johnnie E. Duncan, ("Duncan"), including non-exempt, disposable earnings.

The United States obtained a judgment against Duncan on February 19, 2002, in the amount of \$7,735.49. Subsequently, the United States sought to garnish Duncan's wages. On August 1, 2005, the Court entered a Writ of Continuing Garnishment to the garnishee. The United States is entitled to a wage garnishment of up to 25% of Duncan's net income and has satisfied the prerequisites set forth in 15 U.S.C. §1673.

The garnishee filed an Answer on September 21, 2005, stating that at the time of the service of the Writ the garnishee had in their custody, control or possession property or funds owned by the

debtor, including non-exempt, disposable earnings. The answer of the garnishee also stated that Duncan's wages are currently being garnished for child support in the amount of \$25.00 per pay period. The answer also stated that Duncan's wages are currently being garnished for delinquent state taxes in the amount of 10% of the gross income per pay period. State and federal tax garnishments are not subject to the same percentage limitations as other types of garnishments. *See* 15 U.S.C. §1673.

IT IS ORDERED that an Order of Continuing Garnishment is hereby ENTERED in the amount of \$7,999.14 computed through June 4, 2007.

IT IS FURTHER ORDERED that upon payment in full of the delinquent state taxes currently being garnished, the garnishee will pay the United States up to 25% of Duncan's net earnings which remain after all deductions required by law have been withheld, as well as the child support garnishment currently in place, and 100% of all 1099 payments and continue said payments until the debt to the plaintiff is paid in full or until the garnishee no longer has custody, possession or control of any property belonging to Duncan or until further Order of this court.

Payments should be made payable to the United States Department of Justice and mailed to the United States Attorney's Office, Financial Litigation Unit, 227 West Trade Street, Suite 1650, Charlotte, NC 28202.

In order to ensure that each payment is credited properly, the following should be included on each check: Court Number 3:00CV558, District Number: 058.

Signed: June 6, 2007

A handwritten signature in black ink, reading "Graham C. Mullen", written over a horizontal line.

Graham C. Mullen  
United States District Judge

